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**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF PENNSYLVANIA**

IN RE:

CHRISTOPHER C. SHOFFNER,

Debtor.

)
)
)
)

Case No. 17-23194 JAD

Chapter 11

Docket No. _____

STATEMENT OF OPERATIONS

Debtor's most recent statement of operations is attached.

/s/ Gary W. Short
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SCHEDULE C
(Form 1040)**Document Page 2 of 5**
Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2017Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service (99)

- Go to www.irs.gov/ScheduleC for instructions and the latest information.
• Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor

CHRISTOPHER C SHOFFNER

Social security number (SSN)

3819**A** Principal business or profession, including product or service (see instructions)**ENERGY SERVICES****B** Enter code from instructions**211130****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN) (see instr.)**E** Business address (including suite or room no.) •**1969 MT. MORRIS ROAD**

City, town or post office, state, and ZIP code

WAYNESBURG**PA 15370****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) •**G** Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses☒ Yes ☐ No**H** If you started or acquired this business during 2017, check here**I** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions)☐ Yes ☒ No**J** If "Yes," did you or will you file required Forms 1099?☐ Yes ☒ No**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	<input type="checkbox"/>	1	324,845
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	324,845
4 Cost of goods sold (from line 42)		4	11,000
5 Gross profit. Subtract line 4 from line 3		5	313,845
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7 Gross income. Add lines 5 and 6		7	313,845

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	18,770	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	540
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28			28	19,310
29 Tentative profit or (loss). Subtract line 28 from line 7	29			29	294,535
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: 3608 and (b) the part of your home used for business: 100 . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30				30	500
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.				31	294,035
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.				32a	<input type="checkbox"/> All investment is at risk.
				32b	<input type="checkbox"/> Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

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Schedule C (Form 1040) 2017

■-3819

Page 2

33 Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

If "Yes," attach explanation

☐ Yes ☒ No

35 0

36	11,000
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37

38

39

40	11,000
----	--------

41	0
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42	11,000
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43 When did you place your vehicle in service for business purposes? (month, day, year) • 01/01/16

01/01/16

a Business	35,084	b Commuting (see instructions)	c Other	16,166
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a Business	35,084
------------	--------

b Commuting (see instructions)

c Other	16,166
---------	--------

☒ Yes ☐ No

☒ Yes ☐ No

☒ Yes ☐ No

☒ Yes ☐ No

TELEPHONE EXPENSE

540

48	540
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SCHEDULE F
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Farming**

- Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
- Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2017Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

CHRISTOPHER C SHOEFNER**3819**

A Principal crop or activity

HORSE BREEDING

B Enter code from Part IV

112900

C Accounting method:

☒ Cash ☐ Accrual

D Employer ID number (EIN), (see instr.)

E Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on passive losses.

☒ Yes ☐ No

F Did you make any payments in 2017 that would require you to file Form(s) 1099 (see instructions)?

☐ Yes ☒ No

G If "Yes," did you or will you file required Forms 1099?

☐ Yes ☐ No**Part I Farm Income – Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of livestock and other resale items (see instructions)	1a	6,000	
b Cost or other basis of livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a	1c		6,000
2 Sales of livestock, produce, grains, and other products you raised	2		
3a Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount
4a Agricultural program payments (see instructions)	4a		4b Taxable amount
5a Commodity Credit Corporation (CCC) loans reported under election	5a		
b CCC loans forfeited	5b		5c Taxable amount
6 Crop insurance proceeds and federal crop disaster payments (see instructions)			
a Amount received in 2017	6a		6b Taxable amount
c If election to defer to 2018 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2016	6d
7 Custom hire (machine work) income	7		
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8		
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	9		6,000

Part II Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	1,278	25 Repairs and maintenance	25	
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16	4,995	27 Storage and warehousing	27	
17 Fertilizers and lime	17		28 Supplies	28	2,331
18 Freight and trucking	18		29 Taxes	29	
19 Gasoline, fuel, and oil	19		30 Utilities	30	
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31	6,324
21 Interest:			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a		a Travel expenses	32a	2,996
b Other	21b		b	32b	
22 Labor hired (less employment credits)	22		c	32c	
			d	32d	
			e	32e	
			f	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33				17,924
34 Net farm profit or (loss). Subtract line 33 from line 9	34				-11,924

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2017? See instructions

☐ Yes ☒ No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a ☒ All investment is at risk. b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2017

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

- Go to www.irs.gov/ScheduleSE for instructions and the latest information.
- Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2017

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)
CHRISTOPHER C SHOFFNER

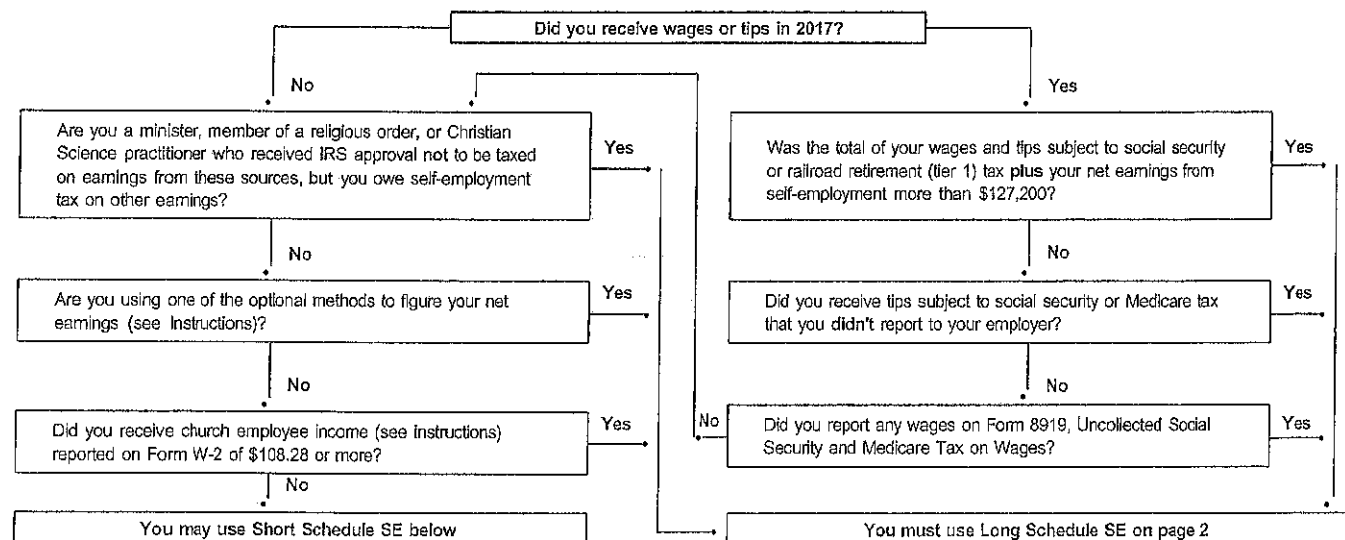
Social security number of person
with self-employment income •

-3819

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note: Use this flowchart only if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A — Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	-11,924
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	294,035
3	Combine lines 1a, 1b, and 2	3	282,111
4	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	260,530
5	Self-employment tax. If the amount on line 4 is: • \$127,200 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$127,200, multiply line 4 by 2.9% (0.029). Then, add \$15,772.80 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5	23,328
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	11,664

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2017